IN THE CLAIMS:

Please amend and add claims as follows:

1. (Currently Amended) A pressure relieving dressing comprising an absorbent element ~~(1)~~ and a substantially non-absorbing pressure distributing element ~~(2)~~, ~~wherein the~~ said absorbent element ~~(1) constitutes~~ constituting a part of a proximal skin contacting surface~~, said absorbent element (1)~~ and being encircled by the pressure distributing element ~~(2) constituting the~~ which constitutes a remaining part of the surface of the dressing to be in contact with the skin, ~~characterised in that the~~ said absorbent element ~~(1) is~~ being situated ~~excentrically~~ eccentrically with respect to the pressure distributing element ~~(2)~~.

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2. (Currently Amended) [[A]] The dressing according to claim 1, ~~characterised in that~~ wherein the absorbent element ~~(1)~~ is situated at ~~the~~ a border of the pressure distributing element ~~(2)~~.

3. (Currently Amended) [[A]] The dressing according to claim 1, ~~characterised in that~~ wherein the pressure distributing element ~~(2)~~ is an elastomer.

4. (Currently Amended) [[A]] The dressing according to claim 3, ~~characterised in that~~ wherein the elastomer includes ~~comprises~~ a synthetic ~~polymers such as~~ polymer selected from the group consisting of silicones, polyurethanes, elastomeric copolymers ~~or~~ and hydrophobic foams with designed properties or is a natural polymer ~~such as~~ including natural rubber.

5. (Currently Amended) [[A]] The dressing according to claim 1, ~~characterised in that~~ wherein the absorbent element ~~(1)~~ ~~comprises~~ includes a hydrophilic foam, ~~such as~~ selected from the group consisting of polyurethane, silicone, styrene-butadiene, styrene-isoprene ~~or~~ and a surface coated polyethylene, or water soluble or gelling biopolymers ~~such as~~ including polysaccharides~~, e.g. alginates, polyvinylphrrilidone gels or hydrocolloids~~.

6. (Currently Amended) [[A]] The dressing according to claim 1, ~~characterised in that the~~ wherein a surface opposite the skin-contacting surface of the dressing is covered by a top layer ~~(3)~~.

7. (Currently Amended) [[A]] The dressing according to claim 1, ~~characterised in that~~ wherein the absorbent element ~~(1)~~ extends through the pressure distributing element ~~(2)~~.

8. (Currently Amended) [[A]] The dressing according to claim 1, ~~characterised in that~~ wherein the absorbent element ~~(1) extend~~ extends only partly through the pressure distributing element ~~(2)~~.

9. (Currently Amended) [[A]] The dressing according to claim [[1]] 6, ~~characterised in that~~ wherein the pressure distributing material ~~(2) comprises~~ includes one or more indentations ~~(9)~~ that do not extend through said top layer.

10. (Currently Amended) [[A]] The dressing according to claim 1, ~~characterised in that~~ wherein the dressing further comprises a pressure indicator.

11. (Currently Amended) [[A]] The dressing according to claim 1, ~~characterised in that~~ wherein the absorbent element ~~(1) comprises~~ includes a pharmaceutical or antimicrobial agent.

12. (Currently Amended) [[A]] The dressing according to claim 1, ~~characterised in that~~ wherein the surface of the dressing to be brought in contact with the skin shows adhesive properties.

13. (New) The dressing according to claim 1, wherein said pressure distributing element is generally elliptical in shape.

14. (New) The dressing according to claim 13, wherein the absorbent element is situated adjacent a border of the pressure distributing element.

15. (New) The dressing according to claim 13, wherein edges of said dressing are beveled.

16. (New) The dressing according to claim 14, wherein said absorbent element is wholly located to one side of a center line drawn perpendicular to a longitudinal length of said pressure distributing element.

17. (New) The dressing according to claim 2, wherein said absorbent element is wholly located to one side of a center line drawn perpendicular to a longitudinal length of said pressure distributing element.